# TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE

# **FISCAL NOTE**



HB 1534 - SB 1741

February 10, 2014

**SUMMARY OF BILL:** Designates the Secretary of State as the agent upon whom process can be served in any action or proceeding against a person who is not a state resident and is applying for or renewing their registration with the State Board of Equalization as a taxpayer's agent.

### **ESTIMATED FISCAL IMPACT:**

#### NOT SIGNIFICANT

## Assumptions:

- According to information provided by the Secretary of State, any fiscal impact associated with the process of service can be accommodated within existing resources without an increased appropriation or reduced reversion.
- According to the Comptroller of the Treasury, the provisions of the bill will not result in any significant fiscal impact to the agency.

## **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Lucian D. Geise, Executive Director

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